

Assembly Bill No. 210

CHAPTER 194

An act to amend Sections 7291 and 7292 of the Revenue and Taxation Code, relating to taxation.

[Approved by Governor August 28, 2013. Filed with
Secretary of State August 28, 2013.]

LEGISLATIVE COUNSEL'S DIGEST

AB 210, Wieckowski. Transactions and use taxes: County of Alameda and the County of Contra Costa.

Existing law authorizes the County of Alameda to impose a transactions and use tax for the support of countywide transportation programs at a rate of no more than 0.5% that, in combination with other specified taxes, exceeds the combined rate of all these taxes that may be imposed, if certain requirements are met, including a requirement that the ordinance proposing the transactions and use tax be submitted to, and approved by, the voters on a certain date. Existing law repeals this authority on January 1, 2014, if the ordinance is not approved by the voters on that date.

This bill would extend the authority of the County of Alameda, and would authorize the County of Contra Costa, to impose the transactions and use tax for countywide transportation programs until December 31, 2020, conditioned upon prior voter approval.

This bill makes legislative findings and declarations as to the necessity of a special statute.

The people of the State of California do enact as follows:

SECTION 1. Section 7291 of the Revenue and Taxation Code is amended to read:

7291. Notwithstanding any other law, the County of Alameda and the County of Contra Costa may each impose a transactions and use tax for the support of countywide transportation programs at a rate of no more than 0.5 percent that would, in combination with all taxes imposed pursuant to Part 1.6 (commencing with Section 7251), exceed the limit established in Section 7251.1, if all of the following requirements are met:

(a) The county adopts an ordinance proposing the transactions and use tax by any applicable voting approval requirement.

(b) The ordinance proposing the transactions and use tax is submitted to the electorate and is approved by the voters voting on the ordinance pursuant to Article XIII C of the California Constitution.

(c) The transactions and use tax conforms to the Transactions and Use Tax Law, Part 1.6 (commencing with Section 7251), other than Section 7251.1.

SEC. 2. Section 7292 of the Revenue and Taxation Code is amended to read:

7292. If, as of December 31, 2020, an ordinance proposing a transactions and use tax has not been approved as required by subdivision (b) of Section 7291, this chapter shall be repealed as of that same date.

SEC. 3. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV because of the unique fiscal pressures being experienced in the County of Alameda and the County of Contra Costa in providing essential transportation programs.